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**LISA D. NORDSTROM**  
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May 19, 2015

**VIA HAND DELIVERY**

Jean D. Jewell, Secretary  
Idaho Public Utilities Commission  
472 West Washington Street  
Boise, Idaho 83702

Re: Case No. IPC-E-15-15  
Modifications to the True-Up Portion of the Power Cost Adjustment  
Idaho Power Company's Comments

Dear Ms. Jewell:

Enclosed for filing in the above matter please find an original and seven (7) copies of Idaho Power Company's Comments.

Very truly yours,

Lisa D. Nordstrom

LDN:kkt  
Enclosures

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Attorney for Idaho Power Company

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

|                                  |   |                       |
|----------------------------------|---|-----------------------|
| IN THE MATTER OF THE APPLICATION | ) |                       |
| OF IDAHO POWER COMPANY FOR       | ) | CASE NO. IPC-E-15-15  |
| AN ORDER APPROVING CERTAIN       | ) |                       |
| COMPUTATIONAL MODIFICATIONS TO   | ) | IDAHO POWER COMPANY'S |
| THE TRUE-UP PORTION OF THE POWER | ) | COMMENTS              |
| COST ADJUSTMENT.                 | ) |                       |

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Idaho Power Company ("Idaho Power" or "Company"), pursuant to the Idaho Public Utilities Commission's ("Commission") Order No. 33293, respectfully submits the following comments in support of the settlement stipulation ("Stipulation") filed as Attachment 1 to the Company's Application dated April 23, 2015 ("Application").

**I. BACKGROUND**

As discussed in the Company's Application, Commission Staff ("Staff") voiced concerns in the Company's 2014 Power Cost Adjustment ("PCA") filing, Case No. IPC-E-14-05, regarding a potential line-loss bias impacting the calculation of the PCA deferral balance. These concerns resulted in the opening of a new docket, Case No. IPC-E-14-16, to further discuss the calculation of the 2014 PCA deferral and other